

MEMORANDUM

Agenda Item No. 11(A)(12)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: December 1, 2021

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution directing the
Commission Auditor to research
and identify all trust fund
accounts and subaccounts
established or maintained by
Miami-Dade County, including
but not limited to, identifying the
purposes for which each such
account was established; and
requiring a written report

Resolution No. R-1182-21

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor
Commissioner Raquel A. Regalado.



Geri Bonzon-Keenan
County Attorney

GBK/uw



MEMORANDUM
(Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: December 1, 2021

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County Attorney

SUBJECT: Agenda Item No. 11(A)(12)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(12)
12-1-21

RESOLUTION NO. _____ R-1182-21

RESOLUTION DIRECTING THE COMMISSION AUDITOR TO RESEARCH AND IDENTIFY ALL TRUST FUND ACCOUNTS AND SUBACCOUNTS ESTABLISHED OR MAINTAINED BY MIAMI-DADE COUNTY, INCLUDING BUT NOT LIMITED TO, IDENTIFYING THE PURPOSES FOR WHICH EACH SUCH ACCOUNT WAS ESTABLISHED; AND REQUIRING A WRITTEN REPORT

WHEREAS, section 5.03(C) of the Miami-Dade County Home Rule Charter (“County Charter”) authorizes the Board of County Commissioners to establish trust funds and for the expenditure therefrom; and

WHEREAS, the Board has, by both ordinance and resolution, established numerous trust fund accounts for specific purposes and uses; and

WHEREAS, for example, section 33E-11 of the Code of Miami-Dade County, Florida (“County Code”) provides for the establishment of separate roadway trust accounts to be created for each benefit district for the deposit of road impact fees and to be used for off-site roadway improvements or for principal and interest payments for bonds or borrowed revenues that were used for off-site roadway improvements; and

WHEREAS, another example is the Coastal Park and Marina Trust Fund, established pursuant to Resolution No. R-688-12, to accept net revenues (revenues generated minus expenses) in every fiscal year from seven coastal parks and six marinas owned by Miami-Dade County and use such funds as grant matches and for other multi-year capital improvement needs of those parks and marinas; and

WHEREAS, as noted in Resolution No. R-688-12, which created the Coastal Park and Marina Trust Fund, once monies are deposited into a trust fund account, the funds in the account “roll over from one fiscal year to the next” to be used for the intended purposes; and

WHEREAS, this Board desires to ascertain (1) the number, breadth and scope of trust fund accounts and subaccounts that are currently in place for the County, (2) the purpose for which each such account was created, (3) the balance of funds in each such account, and (4) the current expenditures being made and uses of such trust fund accounts and subaccounts; and

WHEREAS, having this information will allow this Board to ascertain the breadth and scope of County trust fund accounts and determine whether such accounts are fulfilling their intended purposes; and

WHEREAS, section 9.10 of the County Charter created the office of the Commission Auditor to provide the Board, among other responsibilities, with independent budgetary, audit and fiscal analyses of Board policies; and

WHEREAS, section 2-476 of the County Code provides that the Commission Auditor shall perform audits requested by the Board to: (1) “determine whether financial operations are being properly conducted” and whether there has been compliance “with the applicable requirements and regulations”; (2) determine whether an entity in managing or utilizing its resources in an economical and efficient manner; and (3) determine “whether the desired results or benefits are being achieved, [and] whether the objectives established by the [Board] are being met;” and

WHEREAS, this Board desires to have the Commission Auditor research and identify all trust fund accounts and subaccounts established or maintained by the County, including but not limited to, identifying the purpose for which each such account was established; and

WHEREAS, this Board further desires to have the Commission Auditor prepare a written report to this Board setting forth the results of the Commission Auditor's research which shall, at a minimum, include (1) the name of each trust fund account and subaccount, (2) the purpose for which each such account was created, (3) the balance of funds in each such account, (4) the current expenditures being made and uses of such trust fund accounts and subaccounts, and (5) recommendations regarding any recommendations on revisions needed to use and oversight of such accounts; and

WHEREAS, in determining the current expenditures being made and uses of such trust fund accounts and subaccounts, the Commission Auditor should review, at a minimum, the expenditures made in fiscal years 2019-2020 and 2020-2021,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. The foregoing recitals are incorporated in this resolution and are approved.

Section 2. This Board directs the Commission Auditor to: (a) research and identify all trust fund accounts and subaccounts established or maintained by the County, including but not limited to, identifying the purposes for which each such account was established and (b) prepare a written report to this Board setting forth the results of the Commission Auditor's research which shall, at a minimum, include (i) the name of each trust fund account and subaccount, (ii) the purpose for which each such account was created, (iii) the balance of funds in each such account, (iv) the current expenditures being made and uses of such trust fund accounts and subaccounts, and (v) recommendations regarding any recommendations on revisions needed to use and oversight of such accounts. In determining the current expenditures being made and uses of such trust fund accounts and subaccounts, the Commission Auditor

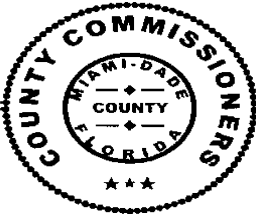
should review, at a minimum, the expenditures made in fiscal years 2019-2020 and 2020-2021 and should confer with the County Mayor or Mayor’s designee on who is overseeing each such account and obtain their recommendations regarding any revisions needed with respect to the use and oversight of such accounts.

Section 3. This Board directs the Commission Auditor to submit the written report required by section 2 of this resolution to the Board within 180 days of the effective date of this resolution. This Board further directs the Commission Auditor to place the completed report on an agenda of this Board pursuant to Ordinance No. 14-65.

The Prime Sponsor of the foregoing resolution is Commissioner Raquel A. Regalado. The foregoing resolution was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

	Jose “Pepe” Diaz, Chairman	aye	
	Oliver G. Gilbert III, Vice Chairman	aye	
Sen. René García	absent	Keon Hardemon	aye
Sally A. Heyman	aye	Danielle Cohen Higgins	aye
Eileen Higgins	aye	Joe A. Martinez	aye
Kionne L. McGhee	aye	Jean Monestime	absent
Raquel A. Regalado	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 1st day of December, 2021. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.



MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

Melissa Adames

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

A handwritten signature in cursive script that reads "mep".

Monica Rizo Perez